



STATE OF CONNECTICUT  
DEPARTMENT OF REVENUE SERVICES

25 Sigourney Street  
Hartford CT 06106-5032

**PS 2001(11)**

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**POLICY STATEMENT**

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**Admissions Tax Exclusion For Health Clubs**

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**Purpose:** This Policy Statement explains the exclusion from admissions tax for health clubs that are licensed by the Department of Consumer Protection (DCP) under Conn. Gen. Stat. §21a-223.

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**Effective Date:** Effective upon issuance.

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**Statutory Authority:** Conn. Gen. Stat. §12-540(3), Conn. Gen. Stat. §12-541(a), and Conn. Gen. Stat. §12-543.

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**Background:** Conn. Gen. Stat. §12-541(a) imposes a 10% tax on admission charges to any place of amusement, entertainment, or recreation. Places of amusement, entertainment, or recreation are described in Conn. Gen. Stat. §12-540(3).

Health clubs were included in the definition of places of amusement, entertainment, and recreation, and subject to the admissions tax, from July 1, 1971, through June 25, 1975. Health clubs were removed from the definition of places of amusement, entertainment, and recreation in Conn. Gen. Stat. §12-540(3) and excluded from the admissions tax, effective June 26, 1975, by 1975 Conn. Pub. Acts 473, §1.

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**Health Clubs:** A health club, as defined in Conn. Gen. Stat. §21a-216, that is licensed as a health club with DCP under Conn. Gen. Stat. §21a-223 is not subject to admissions tax. The term **health club** includes, but is not limited to, health spas, sports and health clubs, tennis clubs, racquetball courts, golf clubs, platform tennis clubs, gymnasiums, figure salons, health studios, weight control studios, and organizations primarily operated for the purpose of teaching self defense or martial art such as judo, karate, or kung fu.

A health club that is not licensed by DCP under Conn. Gen. Stat. §21a-223, even if it otherwise meets the definition of health club contained in Conn. Gen. Stat. §21a-216, is subject to admissions tax. Conn. Gen. Stat. §21a-216 excludes “any establishment from which a buyer may only purchase... services to be rendered for a period of not more than thirty days and which does not collect more than thirty days payment in advance of the rendering of such services.” Because these types of establishments are not required to be licensed with DCP, they are subject to admissions tax.

Private clubs that are owned and operated by their members, nonprofit organizations, and facilities operated by the State of Connecticut or any of its political subdivisions are also excluded from the definition of health club under Conn. Gen. Stat. §21a-216. In general, private clubs are not subject to admissions tax. However, some private clubs are subject to dues tax. (See *Private Clubs May Be Subject to Dues Tax* below.)

Nonprofit organizations and facilities that are operated by the State of Connecticut or any of its political subdivisions are not subject to admissions or dues tax.

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**Private Clubs May Be Subject to Dues Tax:** Social, athletic, or sporting clubs that are owned or operated by their members are subject to 10% dues tax if their dues or initiation fees are more than \$100 per year, regardless of whether they meet the definition of health club under Conn. Gen. Stat. §21a-216. Clubs that are sponsored or controlled by a charitable organization, governmental agency, or a nonprofit educational institution are exempt from dues tax. Any society, order, or association operating under the lodge system, any local fraternal organizations among students of a college or university, and lawn bowling clubs are also exempt from dues tax. (See Conn. Gen. Stat. §12-540(4) and Conn. Gen. Stat. §12-543 for further information.)

**Effect on Other Documents: Policy Statement 2001(11)** supersedes **Bulletin 23**, *Admissions, Cabaret & Dues Tax Law*.

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**Effect of This Document:** A Policy Statement is a document that explains in depth a current DRS position, policy or practice affecting the tax liability of taxpayers.

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**For Further Information:** Please call DRS during business hours, 8:00 a.m. to 5:00 p.m., Monday through Friday:

- **1-800-382-9463** (toll-free within Connecticut), or
- **860-297-5962** (from anywhere)

**TTY, TDD, and Text Telephone users only** may transmit inquiries 24 hours a day by calling 860-297-4911.

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**Forms and Publications:** Forms and publications are available all day, seven days a week:

- **Internet:** Preview and download forms and publications from the DRS Web site: **[www.drs.state.ct.us](http://www.drs.state.ct.us)**
- **DRS TAX-FAX:** Call **860-297-5698** from the handset attached to your fax machine and select from the menu.
- **Telephone:** Call **860-297-4753** (from anywhere), or **1-800-382-9463** (toll-free within Connecticut) and select **Option 2** from a touch-tone phone.